

ID: CCA\_2013061008363901

Third Party Communication: None

UILC: 6231.03-00

Date of Communication: Not Applicable

Number: **201326017**

Release Date: 6/28/2013

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**From:** [REDACTED]

**Sent:** Monday, June 10, 2013 8:36:39 AM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: Affected Item?

The amount paid by a partnership to a partner is a partnership item. To change the value of the paid amount reported by the partnership, we would have to issue and FPAA.